
SECOND ENGROSSED SUBSTITUTE HOUSE BILL 2912

State of Washington

61st Legislature

2010 Regular Session

By House Finance (originally sponsored by Representatives Quall, Carlyle, O'Brien, Ericks, Dunshee, Sullivan, Blake, Jacks, Hunter, and Maxwell)

READ FIRST TIME 02/09/10.

1 AN ACT Relating to modifying local excise taxes in counties that
2 have pledged lodging tax revenues for the payment of bonds prior to
3 June 26, 1975; amending RCW 67.28.180, 82.14.049, 82.14.360, 36.38.010,
4 and 36.100.220; and providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 67.28.180 and 2007 c 189 s 1 are each amended to read
7 as follows:

8 (1) Subject to the conditions set forth in subsections (2) and (3)
9 of this section, the legislative body of any county or any city, is
10 authorized to levy and collect a special excise tax of not to exceed
11 two percent on the sale of or charge made for the furnishing of lodging
12 that is subject to tax under chapter 82.08 RCW.

13 (2) Any levy authorized by this section (~~shall be~~) is subject to
14 the following:

15 (a) Any county ordinance or resolution adopted pursuant to this
16 section (~~shall~~) must contain, in addition to all other provisions
17 required to conform to this chapter, a provision allowing a credit
18 against the county tax for the full amount of any city tax imposed
19 pursuant to this section upon the same taxable event.

1 (b)(i) In the event that any county has levied the tax authorized
2 by this section and has, prior to June 26, 1975, either pledged the tax
3 revenues for payment of principal and interest on city revenue or
4 general obligation bonds authorized and issued pursuant to RCW
5 67.28.150 through 67.28.160 or has authorized and issued revenue or
6 general obligation bonds pursuant to the provisions of RCW 67.28.150
7 through 67.28.160, such county (~~shall be~~) is exempt from the
8 provisions of (a) of this subsection, to the extent that the tax
9 revenues are pledged for payment of principal and interest on bonds
10 issued at any time pursuant to the provisions of RCW 67.28.150 through
11 67.28.160(~~PROVIDED, That~~). However, so much of (~~such~~) the
12 pledged tax revenues, together with any investment earnings thereon,
13 not immediately necessary for actual payment of principal and interest
14 on such bonds may be used: (~~(i)~~) (A) In any county with a population
15 of one million five hundred thousand or more, for repayment either of
16 limited tax levy general obligation bonds or of any county fund or
17 account from which a loan was made, the proceeds from the bonds or loan
18 being used to pay for constructing, installing, improving, and
19 equipping stadium capital improvement projects, and to pay for any
20 engineering, planning, financial, legal and professional services
21 incident to the development of such stadium capital improvement
22 projects, regardless of the date the debt for such capital improvement
23 projects was or may be incurred; (~~(i)~~) (B) in any county with a
24 population of one million five hundred thousand or more, for repayment
25 or refinancing of bonded indebtedness incurred prior to January 1,
26 1997, for any purpose authorized by this section or relating to stadium
27 repairs or rehabilitation, including but not limited to the cost of
28 settling legal claims, reimbursing operating funds, interest payments
29 on short-term loans, and any other purpose for which such debt has been
30 incurred if the county has created a public stadium authority to
31 develop a stadium and exhibition center under RCW 36.102.030; or
32 (~~(iii)~~) (C) in other counties, for county-owned facilities for
33 agricultural promotion until January 1, 2009, and thereafter for any
34 purpose authorized in this chapter.

35 (ii) A county is exempt under this subsection with respect to city
36 revenue or general obligation bonds issued after April 1, 1991, only if
37 such bonds mature before January 1, 2013. A county with a population
38 of one million five hundred thousand or more is exempt under (a) of

1 this subsection until January 1, 2021. If any county located east of
2 the crest of the Cascade mountains has levied the tax authorized by
3 this section and has, prior to June 26, 1975, pledged the tax revenue
4 for payment of principal and interest on city revenue or general
5 obligation bonds, the county is exempt under this subsection with
6 respect to revenue or general obligation bonds issued after January 1,
7 2007, only if the bonds mature before January 1, 2021. Such a county
8 may only use funds under this subsection (2)(b) for constructing or
9 improving facilities authorized under this chapter, including county-
10 owned facilities for agricultural promotion, and must perform an annual
11 financial audit of organizations receiving funding on the use of the
12 funds.

13 (iii) As used in this subsection (2)(b), "capital improvement
14 projects" may include, but not be limited to a stadium restaurant
15 facility, restroom facilities, artificial turf system, seating
16 facilities, parking facilities and scoreboard and information system
17 adjacent to or within a county owned stadium, together with equipment,
18 utilities, accessories and appurtenances necessary thereto. The
19 stadium restaurant authorized by this subsection (2)(b) (~~shall~~) must
20 be operated by a private concessionaire under a contract with the
21 county.

22 (c)(i) No city within a county exempt under (~~subsection (2)~~) (b)
23 of this (~~section~~) subsection may levy the tax authorized by this
24 section so long as said county is so exempt.

25 (ii) (~~If bonds have been issued under RCW 43.99N.020 and any~~
26 ~~necessary property transfers have been made under RCW 36.102.100,~~) No
27 city within a county with a population of one million five hundred
28 thousand or more may levy the tax authorized by this section (~~before~~
29 ~~January 1, 2021~~)).

30 (iii) However, in the event that any city in a county described in
31 (c)(i) or (ii) of this subsection (2)(~~e~~) has levied the tax
32 authorized by this section and has, prior to June 26, 1975, authorized
33 and issued revenue or general obligation bonds pursuant to the
34 provisions of RCW 67.28.150 through 67.28.160, such city may levy the
35 tax so long as the tax revenues are pledged for payment of principal
36 and interest on bonds issued at any time pursuant to the provisions of
37 RCW 67.28.150 through 67.28.160.

1 (3) Any levy authorized by this section by a county that has
2 (~~levied the tax authorized by this section and has, prior to June 26,~~
3 ~~1975, either pledged the tax revenues for payment of principal and~~
4 ~~interest on city revenue or general obligation bonds authorized and~~
5 ~~issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized~~
6 ~~and issued revenue or general obligation bonds pursuant to the~~
7 ~~provisions of RCW 67.28.150 through 67.28.160 shall be~~) a population
8 of one million five hundred thousand or more is subject to the
9 following:

10 (a) Taxes collected under this section in any calendar year before
11 2013 in excess of five million three hundred thousand dollars (~~shall~~)
12 may only be used as follows:

13 (i) (~~Seventy five percent from January 1, 1992, through December~~
14 ~~31, 2000, and~~) Seventy percent from January 1, 2001, through December
15 31, 2012, for art museums, heritage and preservation programs, cultural
16 museums, heritage museums, the arts, and the performing arts. Moneys
17 spent under this subsection (3)(a)(i) (~~shall~~) must be used for the
18 purposes of this subsection (3)(a)(i) in all parts of the county.

19 (ii) (~~Twenty five percent from January 1, 1992, through December~~
20 ~~31, 2000, and~~) Thirty percent from January 1, 2001, through December
21 31, 2012, for the following purposes and in a manner reflecting the
22 following order of priority: Stadium purposes as authorized under
23 subsection (2)(b) of this section; acquisition of open space lands;
24 youth sports activities; and tourism promotion. If all or part of the
25 debt on the stadium is refinanced, all revenues under this subsection
26 (3)(a)(ii) (~~shall~~) must be used to retire the debt.

27 (b) From January 1, 2013, through December 31, 2015, (~~in a county~~
28 ~~with a population of one million or more,~~) all revenues under this
29 section shall be used to retire the debt on the stadium, or deposited
30 in the stadium and exhibition center account under RCW 43.99N.060 after
31 the debt on the stadium is retired. On and after the date the debt on
32 the stadium is retired, and through December 31, 2015, one-half of the
33 revenues under this section in a county of one million five hundred
34 thousand or more must be deposited in the arts and cultural account
35 under (d)(i) of this subsection, and the remainder of the revenues must
36 be deposited in the affordable workforce housing account under (d)(ii)
37 of this subsection.

1 (c) From January 1, 2016, through December 31, 2020, (~~(in a county~~
2 ~~with a population of one million or more,~~) all revenues under this
3 section shall be deposited in the stadium and exhibition center account
4 under RCW 43.99N.060.

5 (~~(At least seventy percent of moneys spent under (a)(i) of this~~
6 ~~subsection for the period January 1, 1992, through December 31, 2000,~~
7 ~~shall be used only for the purchase, design, construction, and~~
8 ~~remodeling of performing arts, visual arts, heritage, and cultural~~
9 ~~facilities, and for the purchase of fixed assets that will benefit art,~~
10 ~~heritage, and cultural organizations. For purposes of this subsection,~~
11 ~~fixed assets are tangible objects such as machinery and other equipment~~
12 ~~intended to be held or used for ten years or more. Moneys received~~
13 ~~under this subsection (3)(d) may be used for payment of principal and~~
14 ~~interest on bonds issued for capital projects. Qualifying~~
15 ~~organizations receiving moneys under this subsection (3)(d) must be~~
16 ~~financially stable and have at least the following:~~

- 17 ~~(i) A legally constituted and working board of directors;~~
- 18 ~~(ii) A record of artistic, heritage, or cultural accomplishments;~~
- 19 ~~(iii) Been in existence and operating for at least two years;~~
- 20 ~~(iv) Demonstrated ability to maintain net current liabilities at~~
21 ~~less than thirty percent of general operating expenses;~~

22 ~~(v) Demonstrated ability to sustain operational capacity subsequent~~
23 ~~to completion of projects or purchase of machinery and equipment; and~~

24 ~~(vi) Evidence that there has been independent financial review of~~
25 ~~the organization.)) On and after January 1, 2021, revenues under this
26 section in a county of one million five hundred thousand or more must
27 be deposited as follows:~~

28 (i) At least thirty-seven and one-half percent of the revenues
29 shall be deposited in an arts and cultural account. The account may
30 only be used for the purposes of (a)(i) of this subsection.

31 (ii) At least thirty-seven and one-half percent of the revenues
32 shall be deposited in an affordable workforce housing account for the
33 purposes of distributions to nonprofit organizations or public housing
34 authorities for affordable workforce housing near or at transit
35 stations. For the purposes of this section, "affordable workforce
36 housing" means housing for a single person, family, or unrelated
37 persons living together whose income is at or below eighty percent of
38 the median income, adjusted for household size, for the county where

1 the housing is located. These funds may only be used to fund the
2 portions of affordable workforce housing projects that are to be
3 occupied by households earning less than eighty percent of area median
4 income. These funds may be used as a subsidy under the Washington
5 works housing program created in RCW 43.180.160(2)(a) (section 2,
6 chapter ... (ESHB 2753), Laws of 2010).

7 (iii) The balance of the revenues must be deposited in a special
8 purposes account under subsection (5) of this section.

9 (e) At least forty percent of the revenues distributed pursuant to
10 (a)(i) of this subsection for the period January 1, 2001, through
11 ~~((December 31, 2012, shall be deposited in an account and shall be used~~
12 ~~to establish an endowment. Principal in the account shall remain~~
13 ~~permanent and irreducible. The earnings from investments of balances~~
14 ~~in the account may only be used for the purposes of (a)(i) of this~~
15 ~~subsection)) the effective date of this act shall be deposited in an~~
16 arts and cultural account under (d)(i) of this subsection.

17 (f) School districts and schools ~~((shall))~~ may not receive revenues
18 distributed pursuant to (a)(i) of this subsection.

19 (g) Moneys distributed to art museums, cultural museums, heritage
20 museums, the arts, and the performing arts, and moneys distributed for
21 tourism promotion ~~((shall be))~~ are in addition to and may not be used
22 to replace or supplant any other funding by the legislative body of the
23 county.

24 (h) As used in this section, "tourism promotion" includes
25 activities intended to attract visitors for overnight stays, arts,
26 heritage, and cultural events, and recreational, professional, and
27 amateur sports events. Moneys allocated to tourism promotion in a
28 class AA county ~~((shall))~~ must be allocated to nonprofit organizations
29 formed for the express purpose of tourism promotion in the county.
30 Such organizations ~~((shall))~~ must use moneys from the taxes to promote
31 events in all parts of the class AA county.

32 (i) No taxes collected under this section may be used for the
33 operation or maintenance of a public stadium that is financed directly
34 or indirectly by bonds to which the tax is pledged. Expenditures for
35 operation or maintenance include all expenditures other than
36 expenditures that directly result in new fixed assets or that directly
37 increase the capacity, life span, or operating economy of existing
38 fixed assets.

1 (j) No ad valorem property taxes may be used for debt service on
2 bonds issued for a public stadium that is financed by bonds to which
3 the tax is pledged, unless the taxes collected under this section are
4 or are projected to be insufficient to meet debt service requirements
5 on such bonds.

6 (k) If a substantial part of the operation and management of a
7 public stadium that is financed directly or indirectly by bonds to
8 which the tax is pledged is performed by a nonpublic entity or if a
9 public stadium is sold that is financed directly or indirectly by bonds
10 to which the tax is pledged, any bonds to which the tax is pledged
11 (~~shall~~) must be retired. This subsection (3)(k) does not apply in
12 respect to a public stadium under chapter 36.102 RCW transferred to,
13 owned by, or constructed by a public facilities district under chapter
14 36.100 RCW or a stadium and exhibition center.

15 (l) The county (~~shall~~) may not lease a public stadium that is
16 financed directly or indirectly by bonds to which the tax is pledged
17 to, or authorize the use of the public stadium by, a professional major
18 league sports franchise unless the sports franchise gives the right of
19 first refusal to purchase the sports franchise, upon its sale, to local
20 government. This subsection (3)(l) does not apply to contracts in
21 existence on April 1, 1986.

22 (m) Notwithstanding the distributions under (b) and (c) of this
23 subsection, from January 1, 2013, through December 31, 2015, taxes
24 derived from the exemption provided in subsection (2)(b)(ii) of this
25 section for counties with a population of one million five hundred
26 thousand or more must be used to retire the debt on the stadium as
27 provided in (b) of this subsection and deposited in the special
28 purposes account created in subsection (5) of this section thereafter.

29 (4) If a court of competent jurisdiction declares any provision of
30 (~~this~~) subsection (3) of this section invalid, then that invalid
31 provision (~~shall be~~) is null and void and the remainder of this
32 section is not affected.

33 (5)(a) Except as provided in subsection (2) of this section, money
34 deposited in a special purposes account under this section may be used
35 only for one or more of the following purposes within the county:

36 (i) Funding nonprofit organizations providing public health
37 services;

1 (ii) Funding nonprofit organizations providing human service
2 programs;

3 (iii) Funding tourism promotion as defined in RCW 67.28.080;

4 (iv) Funding youth or amateur sports activities or facilities;

5 (v) Funding regional centers;

6 (vi) Funding performing arts centers; or

7 (vii) Funding community preservation and development authorities
8 created in chapter 43.167 RCW.

9 (b) Beginning in calendar year 2012, an amount equal to one dollar
10 for each admission to any commercial event at a stadium developed by a
11 public facilities district under chapter 36.100 RCW or a stadium and
12 exhibition center developed by a public stadium authority under chapter
13 36.102 RCW, shall be deposited into the community preservation and
14 development authority account created in RCW 43.167.040.

15 (c) Between January 1, 2012, and January 1, 2021, eight million
16 four hundred thousand dollars must be transferred annually to the
17 affordable workforce housing account described in subsection (3)(d)(ii)
18 of this section.

19 (d) Money deposited in a special purposes account under this
20 subsection may not be used for the construction, repair, or improvement
21 of a stadium used primarily by or for the purposes of a state
22 university.

23 **Sec. 2.** RCW 82.14.049 and 2008 c 264 s 4 are each amended to read
24 as follows:

25 The legislative authority of any county may impose a sales and use
26 tax, in addition to the tax authorized by RCW 82.14.030, upon retail
27 car rentals within the county that are taxable by the state under
28 chapters 82.08 and 82.12 RCW. The rate of tax (~~shall be~~) is one
29 percent of the selling price in the case of a sales tax or rental value
30 of the vehicle in the case of a use tax. Proceeds of the tax (~~shall~~)
31 may not be used to subsidize any professional sports team and (~~shall~~)
32 must be used solely for the following purposes:

33 (1) Acquiring, constructing, maintaining, or operating public
34 sports stadium facilities;

35 (2) Engineering, planning, financial, legal, or professional
36 services incidental to public sports stadium facilities;

37 (3) Youth or amateur sport activities or facilities; (~~or~~)

1 (4) Debt or refinancing debt issued for the purposes of subsection
2 (1) of this section; or

3 (5) For deposit into a special purposes account under RCW
4 67.28.180(5).

5 In a county with a population less than one million five hundred
6 thousand, at least seventy-five percent of the tax imposed under this
7 section shall be used for the purposes of subsections (1), (2), and (4)
8 of this section. In a county of one million five hundred thousand or
9 more, at least seventy-five percent of the tax imposed under this
10 section shall be used to retire the debt on the stadium under RCW
11 67.28.180(2)(b)(ii), until that debt is fully retired, and at least
12 seventy-five percent must be deposited under subsection (5) of this
13 section after the debt is fully retired.

14 **Sec. 3.** RCW 82.14.360 and 2008 c 86 s 104 are each amended to read
15 as follows:

16 (1) The legislative authority of a county with a population of one
17 million five hundred thousand or more may impose a special stadium
18 sales and use tax upon the retail sale or use within the county by
19 restaurants, taverns, and bars of food and beverages that are taxable
20 by the state under chapters 82.08 and 82.12 RCW. The rate of the tax
21 (~~shall~~) may not exceed five-tenths of one percent of the selling
22 price in the case of a sales tax, or value of the article used in the
23 case of a use tax. The tax authorized under this subsection is in
24 addition to any other taxes authorized by law and (~~shall~~) may not be
25 credited against any other tax imposed upon the same taxable event. As
26 used in this section, "restaurant" does not include grocery stores,
27 mini-markets, or convenience stores. A county may not impose the tax
28 authorized in this subsection after December 31, 2015.

29 (2) The legislative authority of a county with a population of one
30 million five hundred thousand or more may impose a special stadium
31 sales and use tax upon retail car rentals within the county that are
32 taxable by the state under chapters 82.08 and 82.12 RCW. The rate of
33 the tax (~~shall~~) may not exceed two percent of the selling price in
34 the case of a sales tax, or rental value of the vehicle in the case of
35 a use tax. The tax imposed under this subsection is in addition to any
36 other taxes authorized by law and (~~shall~~) may not be credited against
37 any other tax imposed upon the same taxable event.

1 (3)(a) Except as provided in (b) of this subsection, the revenue
2 from the taxes imposed under the authority of this section (~~shall~~)
3 must be used for the purpose of principal and interest payments on
4 bonds, issued by the county, to acquire, construct, own, remodel,
5 maintain, equip, reequip, repair, and operate a baseball stadium.
6 Revenues from the taxes authorized in this section may be used for
7 design and other preconstruction costs of the baseball stadium until
8 bonds are issued for the baseball stadium. The county (~~shall~~) must
9 issue bonds, in an amount determined to be necessary by the public
10 facilities district, for the district to acquire, construct, own, and
11 equip the baseball stadium. The county shall have no obligation to
12 issue bonds in an amount greater than that which would be supported by
13 the tax revenues under this section, RCW 82.14.0485, and 36.38.010(4)
14 (a) and (b). If the revenue from the taxes imposed under the authority
15 of this section exceeds the amount needed for such principal and
16 interest payments in any year, the excess shall be used solely:

17 (~~(a)~~) (i) For early retirement of the bonds issued for the
18 baseball stadium; and

19 (~~(b)~~) (ii) If the revenue from the taxes imposed under this
20 section exceeds the amount needed for the purposes in (a)(i) of this
21 subsection in any year, the excess (~~shall~~) must be placed in a
22 contingency fund which may only be used to pay unanticipated capital
23 costs on the baseball stadium, excluding any cost overruns on initial
24 construction.

25 (b) After the bonds issued for the construction of the baseball
26 stadium are retired, the revenue from the taxes imposed under the
27 authority of this section must be deposited in the special purposes
28 account under RCW 67.28.180(5).

29 (4) The proceeds of any bonds issued for the baseball stadium
30 (~~shall~~) must be provided to the district.

31 (5) As used in this section, "baseball stadium" means "baseball
32 stadium" as defined in RCW 82.14.0485.

33 (6) The (~~taxes~~) tax imposed under subsection (2) of this section
34 (~~shall~~) expires (~~(when the bonds issued for the construction of the~~
35 ~~baseball stadium are retired, but not later than twenty years after the~~
36 ~~taxes are first collected)~~) on the first day that the tax under RCW
37 82.14.390 is not imposed anywhere in the state.

1 **Sec. 4.** RCW 36.38.010 and 1999 c 165 s 20 are each amended to read
2 as follows:

3 (1) Any county may by ordinance enacted by its county legislative
4 authority, levy and fix a tax of not more than one cent on twenty cents
5 or fraction thereof to be paid for county purposes by persons who pay
6 an admission charge to any place, including a tax on persons who are
7 admitted free of charge or at reduced rates to any place for which
8 other persons pay a charge or a regular higher charge for the same or
9 similar privileges or accommodations; and require that one who receives
10 any admission charge to any place (~~shall~~) must collect and remit the
11 tax to the county treasurer of the county(~~(:—PROVIDED,)~~). However, no
12 county (~~shall~~) may impose such tax on persons paying an admission to
13 any activity of any elementary or secondary school or any public
14 facility of a public facility district under chapter 35.57 or 36.100
15 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210.

16 (2) As used in this chapter, the term "admission charge" includes
17 a charge made for season tickets or subscriptions, a cover charge, or
18 a charge made for use of seats and tables, reserved or otherwise, and
19 other similar accommodations; a charge made for food and refreshments
20 in any place where any free entertainment, recreation, or amusement is
21 provided; a charge made for rental or use of equipment or facilities
22 for purpose of recreation or amusement, and where the rental of the
23 equipment or facilities is necessary to the enjoyment of a privilege
24 for which a general admission is charged, the combined charges
25 (~~shall~~) must be considered as the admission charge. (~~It shall~~)
26 Admission charge also includes any automobile parking charge where the
27 amount of (~~such~~) the charge is determined according to the number of
28 passengers in any automobile.

29 (3) Subject to subsections (4) and (5) of this section, the tax
30 (~~herein~~) authorized (~~shall~~) in this section is not (~~be~~) exclusive
31 and (~~shall~~) does not prevent any city or town within the taxing
32 county, when authorized by law, from imposing within its corporate
33 limits a tax of the same or similar kind(~~(:—PROVIDED, That)~~).
34 However, whenever the same or similar kind of tax is imposed by any
35 such city or town, no such tax (~~shall~~) may be levied within the
36 corporate limits of such city or town by the county.

37 (4) Notwithstanding subsection (3) of this section, the legislative
38 authority of a county with a population of one million or more may

1 exclusively levy taxes on events in baseball stadiums constructed on or
2 after January 1, 1995, that are owned by a public facilities district
3 under chapter 36.100 RCW and that have seating capacities over forty
4 thousand at the rates of:

5 (a) Not more than one cent on twenty cents or fraction thereof, to
6 be used for the purpose of paying the principal and interest payments
7 on bonds issued by a county to construct a baseball stadium as defined
8 in RCW 82.14.0485. If the revenue from the tax exceeds the amount
9 needed for that purpose, the excess (~~((shall))~~) must be placed in a
10 contingency fund which (~~((may only))~~) must be used (~~((to pay unanticipated~~
11 ~~capital costs on the baseball stadium, excluding any cost overruns on~~
12 ~~initial construction))~~) exclusively by the public facilities district to
13 fund repair, reequipping, and capital improvement of the baseball
14 stadium; and

15 (b) Not more than one cent on twenty cents or fraction thereof, to
16 be used for the purpose of paying the principal and interest payments
17 on bonds issued by a county to construct a baseball stadium as defined
18 in RCW 82.14.0485. The tax imposed under this subsection (4)(b)
19 (~~((shall))~~) expires when the bonds issued for the construction of the
20 baseball stadium are retired, but not later than twenty years after the
21 tax is first collected.

22 (5) Notwithstanding subsection (3) of this section, the legislative
23 authority of a county that has created a public stadium authority to
24 develop a stadium and exhibition center under RCW 36.102.050 may levy
25 and fix a tax on charges for admission to events in a stadium and
26 exhibition center, as defined in RCW 36.102.010, constructed in the
27 county on or after January 1, 1998, that is owned by a public stadium
28 authority under chapter 36.102 RCW. The tax (~~((shall be))~~) is exclusive
29 and (~~((shall))~~) precludes the city or town within which the stadium and
30 exhibition center is located from imposing a tax of the same or similar
31 kind on charges for admission to events in the stadium and exhibition
32 center, and (~~((shall))~~) precludes the imposition of a general county
33 admissions tax on charges for admission to events in the stadium and
34 exhibition center. For the purposes of this subsection, "charges for
35 admission to events" means only the actual admission charge, exclusive
36 of taxes and service charges and the value of any other benefit
37 conferred by the admission. The tax authorized under this subsection
38 (~~((shall))~~) must be at the rate of not more than one cent on ten cents or

1 fraction thereof. Revenues collected under this subsection (~~shall~~)
2 must be deposited in the stadium and exhibition center account under
3 RCW 43.99N.060 until the bonds issued under RCW 43.99N.020 for the
4 construction of the stadium and exhibition center are retired. After
5 the bonds issued for the construction of the stadium and exhibition
6 center are retired, the tax authorized under this section (~~shall~~)
7 must be used exclusively to fund repair, reequipping, and capital
8 improvement of the stadium and exhibition center. The tax under this
9 subsection may be levied upon the first use of any part of the stadium
10 and exhibition center but (~~shall~~) may not be collected at any
11 facility already in operation as of July 17, 1997.

12 **Sec. 5.** RCW 36.100.220 and 1999 c 165 s 18 are each amended to
13 read as follows:

14 A public facility district may levy and fix a tax on any vehicle
15 parking charges imposed at any parking facility that is owned or leased
16 by the public facility district as part of a regional center, as
17 defined in RCW 35.57.020, or a baseball stadium, as defined in RCW
18 82.14.0485. No county (~~or~~), city, or town within which the regional
19 center or baseball stadium is located may impose a tax of the same or
20 similar kind on any vehicle parking charges at the facility. For the
21 purposes of this section, "vehicle parking charges" means only the
22 actual parking charges exclusive of taxes and service charges and the
23 value of any other benefit conferred. The tax authorized under this
24 section (~~shall~~) must be at the rate of not more than ten percent.
25 The tax authorized by this section with respect to a parking facility
26 associated with a baseball stadium must be used exclusively to fund
27 repair, reequipping, and capital improvement of the baseball stadium,
28 and is not subject to the requirements of RCW 36.100.010(4).

29 NEW SECTION. **Sec. 6.** This act takes effect July 1, 2010.

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